Updates in the ISSAIs

14th Eurosai WGEA Annual Meeting

Skopje, 28.9.2015
ISSAIs

• The Fundamental Auditing Principles
  ISSAI 100-999

• The General Auditing Guidelines
  ISSAI 1000-4999

• The Guidelines on specific subjects
  ISSAI 5000-5999
  • Provide supplementary guidance on specific subject matters or other important issues which may require the special attention of SAI

5100-5199 for Environmental Audit
Guidelines on Environmental Audit

- **ISSAI 5110**: Guidance on Conducting Audit Activities with an Environmental Perspective
- **ISSAI 5120**: Environmental Auditing and Regularity Auditing
- **ISSAI 5130**: Sustainable Development: The Role of Supreme Audit Institutions
- **ISSAI 5140**: How SAIs may co-operate on the audit of international environmental accords
Background for updating

- Update of ISSAIs part of the INTOSAI WGEA workplan 2014-2016

- Reasons:
  - Updates in the "upper level" ISSAIs
  - Developments in the environmental auditing field
  - Need to update audit case studies
Team

- Leader: Indonesia and Brazil
- Co-leader for ISSAI 5110 and 5120: ECA
- Co-leader for ISSAI 5130: Canada
- Co-leader for ISSAI 5140: Philippines
Methods

- Literature review
- Survey to INTOSAI WGEA members
- Focus groups
- Feedback from SC, KSC, WGEA and INTOSAI members
ISSAI 5110: Guidance on Conducting Performance Audit with an Environmental Perspective

- Overall, over 80% new content
- Cross-references to other WGEA materials
- Coherence with level 3&4 ISSAIs
- Updated case studies
  - Brazil, Colombia, CA Estonia and Russia, CA Pacific region, Denmark, ECA, Finland, India, Indonesia, Lesotho, Sweden, Tanzania, UK NAO, OAG Canada, US GAO
ISSAI 5120: Environmental Audit and Financial and Compliance Auditing

- Important update in terminology
  - Regularity audit -> Compliance audit
- Structure largely the same
- Update with latest development in environmental auditing
- Update of audit cases: Canada, UK, CA Nordic, Baltic & Poland, ECA, Latvia, Estonia, China, Australia
ISSAI 5130: Sustainable development. The role of SAIs
ISSAI 5140: How SAIs may co-operate on the audit of international environmental accords